

HOUSE BILL NO. 54

INTRODUCED BY V. SMALL-EASTMAN

BY REQUEST OF THE DEPARTMENT OF REVENUE

A BILL FOR AN ACT ENTITLED: "AN ACT ALLOWING THE PAYMENT OF ALL TAXES ADMINISTERED BY THE DEPARTMENT OF REVENUE BY CREDIT CARD, DEBIT CARD, OR OTHER COMMERCIALY ACCEPTABLE MEANS; ALLOWING THE PAYMENT OF CERTAIN LICENSING FEES BY CREDIT CARD, DEBIT CARD, OR OTHER COMMERCIALY ACCEPTABLE MEANS; AND AMENDING SECTIONS 15-1-231 AND 30-16-301, MCA."

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF MONTANA:

Section 1. Section 15-1-231, MCA, is amended to read:

"15-1-231. Payment of individual income taxes by credit card and other commercially acceptable means. (1) The department may accept payment of any tax that it administers, including penalties, interest, and fees, by credit card, debit card, or other commercially acceptable means ~~from a person making a payment to the department of individual income taxes, including penalties, interest, and fees.~~

(2) (a) If the payment is made by credit card, debit card, charge card, or similar method, the tax liability is not discharged and the person has not paid the tax until the department receives payment or credit from the financial institution or credit card company responsible for making the payment or credit and the payment or credit is not subsequently charged back to the state by the financial institution or credit card company. Upon receipt of the payment or credit, the amount is considered paid on the date on which the charge was made by the taxpayer, unless the payment or credit is subsequently charged back to the state by the financial institution or credit card company.

(b) Upon notice of nonpayment, the department may charge the person who attempted the payment of the tax a fee not to exceed the costs of processing the claim for payment of the tax. The amount of the fee must be added to the tax due and is collected in the same manner as the tax due.

(3) The taxpayer shall pay all fees required by a financial institution or credit card company for a payment made pursuant to this section."

Section 2. Section 30-16-301, MCA, is amended to read:

"30-16-301. Business registration and licensing plan -- administration. (1) The provisions of

16-11-120, 16-11-122, 30-12-203, 30-13-203, 30-13-206, 30-13-210, 30-13-217, 30-16-104, 50-50-201, 50-50-203, 50-50-205, 50-50-207, 50-50-214, 50-57-201 through 50-57-206, 50-57-208, 80-7-106, 81-9-201, 81-20-201, and 82-15-105 constitute a means of implementing a preliminary plan for streamlined registration and licensing procedures. Sections 16-11-120, 16-11-122, 30-12-203, 30-13-203, 30-13-206, 30-13-210, 30-13-217, 30-16-104, 50-50-201, 50-50-203, 50-50-205, 50-50-207, 50-50-214, 50-57-201 through 50-57-206, 50-57-208, 80-7-106, 81-9-201, 81-20-201, and 82-15-105 provide that certain licenses selected by the board of review must allow for:

(a) an anniversary date for license renewal that is set by the board of review;

(b) an electronic means of verifying the information required in the license application; and

(c) ~~credit card discounts in relation to~~ payment of fees required for licensure by credit card, debit card,
or other commercially acceptable means as provided in 15-1-231.

(2) The department shall designate an employee in charge of administering the plan whose duties include those of executive secretary of the board of review."

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